IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.1157 OF 2000

The Commissioner of Income Tax, Mumbai City-I, .. Appellant Mumbai.

vs

M/s F.G.P.Ltd .. Respondent

Mr.A.S.Rao, APP for Appellant

None for Respondent

CORAM : DR.S.RADHAKRISHNAN & V.C.DAGA, JJ

DATE : 5th June, 2007

P.C.

1. Heard learned counsel for the appellant. None appeared for the respondent though served.

2. We have perused the order of the Income Tax Appellate Tribunal dated 28th February, 2000. Following two questions of law are sought to be raised.

QUESTION OF LAW

(a) Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in deleting the disallowances of commission paid to various persons even when no services were rendered?

(b) Whether on the facts and in the circumstances of the case the Tribunal was justified in law in confirming the order of CIT (A) and deleting the disallowance of interest made u/s 32A of the I.T.Act ?

3. As regards the first question oflaw (a) is concerned, the same involves appreciation of evidence and as the Tribunal has concurred with the view of the C.I.T.(Appeals) we do not find any substantial question of law involved. Similarly with regard to question (b), the Tribunal has by a detailed reasoning concurred with the view taken by the C.I.T. (Appeals) especially paragraphs 26 and 27 of the judgment. We do not find any substantial question of law is involved in the above appeal.

4. Appeal is devoid of merits and the same is dismissed.

(V.C.Daga, J) (Dr.S.Radhakrishnan, J)